EXHIBIT E

LEGAL FEES AND EXPENSES BY CATEGORY

LEGAL FEES - LISTED BY PROFESSIONAL RENDERING SERVICES

<u>NAME</u>	POSITION	YEAR ADMITTED TO BAR	HOURS	BLENDED RATE	<u>AMOUNT</u>
Gilbert Menna	Partner	1988	22.5	975.89	21,957.50
Emanuel Grillo	Partner	1992	13.5	900.00	12,150.00
William Stern	Partner	1996	0.5	780.00	390.00
John Haggerty	Partner	1994	86.9	776.04	67,437.50
Brian Harvey	Partner	2000	187.2	752.43	140,855.00
Gina Martin	Partner	1996	0.3	700.00	210.00
Andrew Levin	Associate	2010	18.6	455.90	8,525.50
Christopher Newcomb	Associate	2010	36.4	423.21	15,405.00
Nana A. Atsem	Associate	2011	5.9	330	1,947.00
Jennifer Ford	Associate	2011	8.9	330	2,937.00
Christine E. Mandell	Associate	2010	9.1	330	3,003.00
Todd Marabella	Associate	2011	5.0	330	1,650.00
Ashley Pantuliano	Associate	2011	2.2	330	726.00
William Portanova	Associate	2011	2.6	330	858.00
Sub-Total			399.7	695.65	278,051.50
Discount					(1,930.50)
TOTAL					276,121.00

LEGAL FEES – LISTED BY TASK CODE

Activity	Hours	Fees
0400 – Hearings and Court Communications	13.1	\$10,560.00
0700 – Communications with Debtors	21.6	\$16,345.00
3900 – Non-Derivative Adversary Proceedings Preparation	139.5	\$78,388.00
and Litigation		
4800 – Third Party Retention/Fee Application/Other Issues	225.5	\$172,758.50
TOTAL AMOUNT OF FEES REQUESTED	399.7	\$278,051.50

LEGAL EXPENSES

Expense Category	Amount		
Document Printing	293.70		
Document Scanning	14.55		
Express Delivery	68.76		
Legal Research	180.24		
Litigation Support	504.00		
Messenger	18.07		
Outside Professional Services	3,048.30		
Toll Call	13.07		
Total Duplicating Services	19.50		
Travel	459.12		
TOTAL	\$4,619.31		